

For Nonresidents

Attach to your return

Name(s) as shown on Form 140NR		Your social security number			
		Spouse's social security number			
Adjustment to Medical and Dental Expenses	1 Medical and dental expenses	1	00	3	00
	2 Medical expenses allowed to be taken as a federal itemized deduction	2	00		
	3 Subtract line 2 from line 1				
Adjustment to Gambling Losses	4 Wagering losses allowed as a federal itemized deduction	4	00	8	00
	5 Total gambling winnings included in your federal adjusted gross income	5	00		
	6 Authorized Arizona lottery subtraction from Form 140NR, page 2, line D26	6	00		
	7 Maximum allowable gambling loss deduction. <i>Subtract line 6 from line 5</i>	7	00		
	8 If line 7 is less than line 4, subtract line 7 from line 4; otherwise enter zero.....				
Adjustment to Property Taxes	9 If you are claiming the credit for property taxes paid by a qualified defense contractor, enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed			9	00
	10 Add the amounts on lines 8 and 9			10	00
Adjusted Itemized Deductions	11 Total federal itemized deductions allowed to be taken on federal return	11	00	17	00
	12 Enter line 3 above	12	00		
	13 Add lines 11 and 12	13	00		
	14 Enter line 10 above	14	00		
	15 Adjusted itemized deductions. <i>Subtract line 14 from line 13</i>	15	00		
	16 Enter your Arizona percentage from Form 140NR, page 2, line B16	16	%		
	17 Arizona itemized deductions. Multiply line 15 by the percentage on line 16. <i>Enter the result here and on Form 140NR, line 23</i>				

**NOTE: You must attach a copy of federal Form 1040, Schedule A to your return if you itemize your deductions.
If you telefile your federal Form 1040, you must attach your telefile worksheet for 1040 filers.**